

ABSTRAK

Penelitian ini dilaksanakan dengan tujuan untuk meninjau penerapan sistem informasi akuntansi siklus pendapatan serta penerapan pengendalian internal pada UMKM Padi Mulya terutama pada saat kondisi sebelum pandemi Covid-19 dan saat pandemi Covid-19. Pada tinjauan yang dilaksanakan, terdapat tiga metode yang dilakukan untuk pengumpulan data, yaitu metode studi pustaka, metode observasi, dan metode wawancara. Penelitian ini merupakan analisis deskriptif kualitatif yang berisi perbandingan antara studi pustaka dengan praktik yang dilaksanakan di lapangan yang diketahui dari observasi dan wawancara kepada pihak UMKM Padi Mulya. Hasil dari tinjauan yang dilakukan menunjukkan bahwa penerapan sistem informasi akuntansi siklus pendapatan pada UMKM Padi Mulya sudah diterapkan dengan baik seperti teori yang dijadikan perbandingan. Pengendalian internal yang dijalankan oleh pihak UMKM juga sudah baik demi mendukung kelancaran aktivitas operasionalnya. Saat masa pandemi Covid-19, kegiatan operasional maupun pengendalian internal yang dilakukan pihak UMKM tidak mengalami perubahan. Adanya pandemi Covid-19 hanya mengakibatkan penurunan penghasilan yang diperoleh oleh UMKM.

Kata kunci: Sistem Informasi Akuntansi, Siklus Pendapatan, Pengendalian Internal, UMKM, Pandemi Covid-19

ABSTRACT

This research was carried out with the aim of examining the application of the revenue cycle accounting information system and the application of internal controls in UMKM Padi Mulya, particularly under the conditions before the Covid-19 pandemic and during the Covid-19 pandemic. In the review conducted, three methods were used for data collection, namely the literature study method, the observation method and the interview method. This research is a qualitative descriptive analysis that contains a comparison between the study of the literature and the practice carried out in the field which is known from observations and interviews with UMKM Padi Mulya. The results of the review show that the application of revenue cycle accounting information system in UMKM Padi Mulya has been well implemented as the theory is used for comparison. The internal control performed by the UMKM is also good in order to support the proper functioning of its operational activities. During the Covid-19 pandemic, operational activities and internal controls carried out by the UMKM have not changed. The Covid-19 pandemic has only led to a decline in the UMKM income.

Keywords: Accounting Information System, Revenue Cycle, Internal Control, UMKM, Covid-19 Pandemic